

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In the Application of:

Koshy

Serial No.: 10/685,184

Filed: October 14, 2003

For: Reduced Memory  
Implementation Technique of  
Filterbank and Block Switching For  
Real-Time Audio Applications

Group Art Unit: 2626

Examiner: Neway, Samuel G.

Confirmation No. 4204

**Electronically Filed**

**July 21, 2008**

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Mail Stop Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir :

The Applicant respectfully requests that the following Comments on the reasons for allowance be added to the file.

**REMARKS**

Claims 1-8, 11-15 and 21 are allowed. The Applicant appreciates the Examiner's allowance of these claims and respectfully submits the following Comments on the Statement of Reasons for Allowance:

The Applicant respectfully submits that the Reasons for Allowance may potentially import interpretations into the claims in relation to the prior art that are unnecessarily limited and may place unwarranted interpretations upon the claims.

Such a characterization of the claims in view of the prior art may not properly take into account the Applicant's claimed invention as reflected in the claims, the specification and the prosecution history of the present application. Applicant believes that the claims, the specification, and the prosecution history in their entirety provide an adequate basis for the allowability of the claims.

Additionally, specific parts of the Examiner's reasons for allowance may pertain to limitations appearing in some of the claims, but not others of the claims. The Applicant respectfully submits that the Examiner has thoroughly examined the claims, recognized the limitations appearing or not appearing in each of the claims, and properly found the claims to be allowable based on the record. Although Assignee respectfully agrees with the Examiner's conclusions that the present claims are allowable over the prior art, Assignee does not adopt Examiner's findings with regards to the teachings of the prior art.


## **CONCLUSION**

If the Examiner has any questions, the Examiner is invited and encouraged to contact the Applicant at the number below.

The Commissioner is authorized to charge any necessary fees or credit any overpayment to the Deposit Account of McAndrews, Held & Malloy, Account No. 13-0017.

Dated: July 21, 2008

Respectfully submitted,



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Mirut P. Dalal, Esq.  
Registration No. 44,052

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